



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 28, 2024

Thomas E. Wirth  
Executive Vice President and Chief Financial Officer  
Brandywine Realty Trust  
2929 Arch Street, Suite 1800  
Philadelphia, PA 19104

**Re: Brandywine Realty Trust**  
**Brandywine Operating Partnership, L.P.**  
**Forms 10-K for the year ended December 31, 2023**  
**File Nos. 001-09106 and 000-24407**

Dear Thomas E. Wirth:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction